



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Warren Strieker  
DOCKET NO.: 12-03180.001-R-1  
PARCEL NO.: 12-11-16-200-015

The parties of record before the Property Tax Appeal Board are Warren Strieker, the appellant, and the Clinton County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$816
<b>Homesite:</b>	\$1,330
<b>Non-Farm Bldg:</b>	\$9,650
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$11,796

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 30.90 acre tract of land improved with a 736 square foot frame structure with an attached 253 square foot porch. The structure was built in 2006. The property is located in Germantown, Germantown Township, Clinton County.

The appellant presented a contention of law asserting that the frame structure and attached porch are a non-permanent, non-fixed structure and should not be classified and assessed as real estate. In a letter to the Board, the appellant contends that there is not a foundation on or under any structure on the parcel. Instead, there is a "workboat" setting in the area that has been assessed as a farm homesite. The workboat is not attached to a footing or foundation and can float as needed. The appellant contends that due to the structure being in a flood plain it was not on a foundation, but set upon pontoons filled with foam and a 40 foot long beam sitting on top of the ground. The porch was sitting on stone pillars sitting on top of the ground with shims. The appellant stated in the letter there were

no footings. The appellant indicated that the workboat was used as a workshop in conjunction with the tree farm operation. The structure provided not only storage for tools and a water pump, but also served as a shelter for farm workers while working the tree farm. The appellant also noted that the solar panels and generators attached to the workboat assisted with the farm work.

In support of these arguments, the appellant submitted several photographs showing the structure under construction. Also submitted was an Illinois Department of Natural Resources (DNR) "permit" to "construct a floating building" submitted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$11,796 was disclosed. The subject's assessment consists of a farmland assessment of \$816, a land/lot assessment of \$1,330 and a non-farm building assessment of \$9,650. The board of review submitted a letter and a copy of the decision of the Property Tax Appeal Board considering a similar argument from the appellant in Docket No. 10-00032.001-F-1 along with a copy of the subject's property record card. The board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued the subject property was incorrectly classified and assessed as real property and indicated the structure should not be taxed as real estate as the structure lacks a permanent foundation. The Board finds the evidence in the record does not support this claim.

The Property Tax Appeal Board finds the sole issue before this Board is whether the subject structure, a "floating building" is to be classified and assessed as real property.

Illinois' system of taxing real property is founded on the Property Tax Code. (35 ILCS 200/1-1 et seq.) Section 1-130 of the Property Tax Code defines real property in part as:

The land itself, with all things contained therein, and also buildings, structures and improvements, and other permanent fixtures thereon, . . . (35 ILCS 200/1-130).  
[Emphasis added.]<sup>1</sup>

In light of the foregoing definition, the Property Tax Appeal Board finds the subject "workboat" is a "structure" which was correctly classified and assessed as real property.

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<sup>1</sup> The Property Tax Appeal Board recognizes that this provision was modified as of January 1, 2011 in a manner that does not impact the arguments in this proceeding.

In Ayrshire Coal Company v. Property Tax Appeal Board, 19 Ill.App.3d 41 (3<sup>rd</sup> Dist. 1974), the court addressed the issue of distinguishing between real and personal property. In determining the property classification of heavy machinery and equipment and whether they were annexed to real estate, the court held:

. . . [p]ersons dealing with land and improvements thereon may consider a building thereon as personalty for their purposes, but such treatment as between individuals, does not change essential characteristics of building as realty. Id. at 44-45.

The court emphasized that an examination of the item, not the contractual language or booking practices, should establish the classification of an item. The court in Ayrshire further wrote, "[a] structure has been defined in the broad sense as any construction or piece of work composed of parts joined together in some definite manner." Id. at 45. In addition, the court noted:

A building has been defined as a fabric, Structure, or edifice, such as a house, church, shop, or the like, designed for the habitation of men or animals or For the shelter of property. [Capitalization as shown; citation omitted.] Id. at 45.

In the case of In re Hutchens, 34 Ill.App.3d 1039 (4<sup>th</sup> Dist. 1976), the court noted that the trial court held that:

. . . the manner of the placement of the cabin on blocks and a provision of the lease for plumbing connections between the cabin and a septic tank and a well sufficiently attached the cabin to the land to 'become a part of it.' Id. at 1040-1041.

On appeal, the Fourth District Appellate Court held that as far as property taxes are concerned, the finding of the trial court that the cabin was part of the real estate was not contrary to the manifest weight of the evidence.

After considering the evidence and record including the photographs of the subject "floating building," the Board finds the improvement is a "building" or a "structure" as defined in Section 1-130 of the Property Tax Code (35 ILCS 200/1-130). Thus, based on this record, the Board finds the building is real property and may be assessed as such regardless of its foundation.<sup>2</sup>

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<sup>2</sup> The instant case is distinguishable from those cases where the structure is identified as a vehicle or similar portable structure such that it can be classified based on its physical foundation pursuant to the Property Tax Code. See Lee County Board of Review v. Property Tax Appeal Board, 278 Ill.App.3d 711 (2<sup>nd</sup> Dist. 1996).

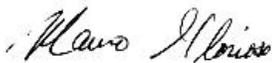
The Property Tax Appeal Board finds the subject "floating building" is properly classified as assessable real property. As the appellant made no other challenge to the assessment of the structure, no change in the improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 24, 2015



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.